

# Exhibit E

Affidavit of Ms. A. R.

**In Re:**  
**Investigation of Elmer Virula**  
**dba Tax Professional Services,**  
**Office Professional Service and**  
**Samaria Professional Services**

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**AFFIDAVIT OF AMBER RODRIGUEZ**

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**STATE OF TENNESSEE                    )**  
**COUNTY OF DAVIDSON                )**

After having been duly sworn, I do hereby depose and aver as follows:

1. I am an adult residing in Davidson County, State of Tennessee.
2. I make this affidavit on personal knowledge and understand that it may be used in legal proceedings.
3. I swear that the facts contained herein are true and accurate to the best of my knowledge.
4. In 2004, my husband and I decided to get married.
5. My husband and I went to Mr. Virula's house, which he was using as his office, in Nashboro Village in Nashville, Tennessee.
6. He had many certificates and diplomas hanging on the walls of his office including ones stating he was a CPA and a notary public.
7. Mr. Virula said he was a Certified Public Accountant ("CPA") and an attorney.
8. Mr. Virula told us he would marry us for approximately one thousand dollars (\$1000.00). He said we would be married under the laws of California. He said his daughter and wife worked at the Los Angeles California Registrar-Recorder's office.

9. My husband and I paid Mr. Virula approximately one thousand dollars (\$1000.00) to marry us in his office in Tennessee.
10. We did not sign a marriage certificate at any time.
11. We only received the certificate after asking Mr. Virula for it many times. A true and accurate copy of this certificate is attached as Exhibit A.
12. The certificate indicates the marriage took place in Long Beach, California.
13. I have never traveled to California.
14. The marriage certificate states the residence of husband and wife as the same address of the person solemnizing the marriage, i.e. Mr. Virula. My husband and I have never lived at that address.
15. The marriage certificate had “/S/” and our names typed where the certificate calls for the signatures of the husband and wife.
16. The certificate is a California “License and Certificate of Confidential Marriage.” This has caused many problems with my attempts to obtain a divorce. Later that year, I went to Mr. Virula for help with my taxes.
17. I explained to him that I had only worked three (3) months out of the year.
18. Mr. Virula told me that he owned companies which employed illegal immigrants. He said he withheld taxes from these employees’ paychecks, but they did not file tax returns. Therefore, he said he could give some of their tax refund to me.
19. I asked him if this was legal and he assured me that it was.

20. I had Mr. Virula do my taxes and ended up getting a very high return. Mr. Virula took his fee out of my refund and gave me a check that day.
21. Mr. Virula also told me that he could assist my husband obtain citizenship. He said he could represent him in court for any immigration matters. I asked him how much this would cost and it was too expensive.
22. In 2007, my husband and I went to an attorney for assistance with my husband's immigration.
23. The attorney said she needed my tax return for 2004, so I went to Mr. Virula's office to retrieve it. Mr. Virula was now working in a building on Thompson Lane with a sign out front which read "TPS - Tax Professional Services."
24. I gave my attorney the tax return Mr. Virula had prepared. She said the amount of money I got in my refund was incorrect and I would have to redo that year's taxes.
25. Due to the fact that my husband's 1099's were never filed with our tax return in 2004 when Mr. Virula prepared our tax return, I now owe the IRS approximately seven thousand dollars (\$7,000.00).
26. Recently, I have been having marital troubles and want to get a divorce.
27. I have contacted the County of Los Angeles Registrar-Recorder/County Clerk and am unable to determine if I am legally married to my husband. I have been told that since I received a "Confidential Marriage license," I have to go to the County Clerk's office in California or send in certain forms verifying my identity in order to obtain this information.

28. I swear that the above is true and accurate to the best of my knowledge.

FURTHER AFFIANT SAITH NOT.

Amber Rodriguez  
AMBER RODRIGUEZ

Sworn to and subscribed before me  
this the 14 day of January, 2008.

Donna Baldwin  
NOTARY PUBLIC

My commission expires:

July 5, 2011



\* 19-0894499 \*